

REPORT

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana**

**Component Unit Financial Statements
As of and for the Year
Ended December 31, 2001
with Supplemental Information Schedules**

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 2001
With Supplemental Information Schedule

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WASHINGTON PARISH FIRE DISTRICT #6

P.O. Box 170

VARNADO, LOUISIANA 70426

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2001

Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Fire Protection District # 6 as of and for the fiscal year ended December 31, 2001. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely



Stephen Duncan
Officer

WILLIAM R. DURDEN

Certified Public Accountant

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MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

Board of Commissioners
Washington Parish Fire
Protection District #6
Varnado, Louisiana

I have compiled the accompanying financial statements and the account group financial statements and supplementary information contained in Schedule I, which is presented only for supplementary analysis purposes, of the Washington Parish Fire Protection District #6, a component unit of the Washington Parish Government, as of and for the year ended December 31, 2001, in accordance with the Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplementary information, and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated September 5, 2002, on the results of my agreed-upon procedures.



William R. Durden
Certified Public Accountant

September 5, 2002

FINANCIAL STATEMENTS

STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Venado, Louisiana

All Fund Types and Account GroupsBalance Sheet

December 31, 2007

<u>Governmental Funds</u>	<u>Account Groups</u>	<u>Total</u>	
		<u>General Fixed Assets</u>	<u>Memorandum Only</u>
<u>ASSETS AND OTHER DEBITS</u>			
Cash and cash equivalents	\$ 3,848	\$ -	\$ 3,848
Receivables	\$ 1,652	\$ -	\$ 1,652
Repair expenses	8,012	\$ -	8,012
Land, buildings & equipment	-	\$ 274,473	\$ 274,473
TOTAL ASSETS AND OTHER DEBITS	\$ 61,512	\$ 274,473	\$ 335,985
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
<u>EQUITY AND OTHER CREDITS</u>			
Deferred revenue	\$ 51,652	\$ -	\$ 51,652
Investment in general fixed assets	-	\$ 274,473	\$ 274,473
Fund balance - unreserved	9,860	\$ -	9,860
Total Equity and Other Credits	61,512	\$ 274,473	\$ 335,985
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 61,512	\$ 274,473	\$ 335,985

See accountant's report and accompanying notes to the financial statements.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures
 and Changes in Fund Balance
 For the Year Ended December 31, 2001**

REVENUES:

Ad valorem taxes	\$ 46,139
State revenue sharing	12,359
Miscellaneous	839
Interest earned	416
Total Revenues	<u>59,753</u>

EXPENDITURES:

Insurance	8,204
Repairs and maintenance	12,572
Utilities	2,056
Capital Outlay	26,267
Legal and accounting	2,000
Supplies	3,041
Fuel, gas, and oil	1,584
Rent (Lease)	9,938
Other	6,202
Total expenditures	<u>71,864</u>

**EXCESS (DEFICIENCY) OF REVENUES
 OVER (UNDER) EXPENDITURES** (12,111)

FUND BALANCE, JANUARY 1, 2001	<u>21.971</u>
FUND BALANCE, DECEMBER 31, 2001	<u>\$ 9,860</u>

See accountant's report and accompanying notes to the financial statements.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Vernado, Louisiana

GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures
and Changes in Fund Balance - Budget to Actual
For the Year Ended December 31, 2001**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:				
Ad valorem taxes	\$ 51,000	\$ 51,000	\$ 46,139	\$ (4,861)
State revenue sharing	-	-	12,359	12,359
Miscellaneous	-	-	839	839
Interest earned	-	-	416	416
Total Revenues	51,000	51,000	59,753	8,753
EXPENDITURES:				
Insurance	8,000	9,000	8,204	(796)
Repairs and maintenance	15,000	13,000	12,572	(428)
Utilities	2,500	2,725	2,056	(669)
Capital Outlay	10,500	28,285	26,267	(1,998)
Legal and accounting	-	3,000	2,000	(1,000)
Supplies	-	352	3,041	2,689
Fuel, gas, and oil	2,000	1,110	1,584	474
Rent (Lease)	10,000	10,000	9,938	(62)
Other	3,000	3,000	6,202	3,202
Total expenditures	51,000	70,452	71,864	1,412
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	(19,452)	(12,111)	\$ 10,165
FUND BALANCE, JANUARY 1, 2001	21,971	21,971	21,971	
FUND BALANCE, DECEMBER 31, 2001	\$ 21,971	\$ 2,519	\$ 9,860	

See accountant's report and accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

INTRODUCTION

As provided by Louisiana Revised Statute 40:1496.12B, the Fire Protection District Number Six of Washington Parish was created July 10, 1990, through a resolution passed by the Washington Parish Policy Jury. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the district for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District encompasses approximately 82 square miles in a portion of Wards 5, 7, 8 and 4 of Washington Parish. It serves approximately 1,800 people and several small businesses living and operating within the boundaries of the District. The District operates out of three fire stations, one located in the Village of Varnado at 26021 Highway 21, the second located at 63238 Highway 10 East, leased from Meckling Research, and the third is located at 21501 Highway 21 near Miles Lumber Co. The District has no compensated employees and operates with a volunteer staff of firefighters.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District # 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

8. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, Council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish government appoints a voting majority of the District's governing board and the parish government has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Vernado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

C. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The District's only governmental fund is the General Fund. The general operating fund of the District accounts for all of its' financial resources.

D. BASIS OF ACCOUNTING

The modified accrual basis of accounting is used by governmental funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Effective for financial statements issued after June 30, 2000, GASB Statement 33, Accounting and Financial reporting for Non-exchange Transactions, defines a non-exchange transaction as a transaction whereby the government gives or receives value without directly receiving or giving equal value in return. Property taxes are imposed non-exchange revenues which result from assessments imposed on Non-governmental entities including individuals. Assets should be recognized when the government has an enforceable lien or legal claim to the resources, or the resources are received, whichever occurs first. Revenues are recognized in the period when use of the resources is required or first permitted by time requirements, for example for property taxes, the period for which (budget period) they are levied, or at the same time the assets are recognized, if no time requirements have been established. Resources received or recognized as receivable before the time requirements are met should be recognized as deferred revenue. However, for revenue to be recognized under the modified accrual basis, the measurable and available criteria must also be met.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

Governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations and state revenue sharing are recorded when received. Advalorem taxes become a lien against the assessed property on assessment date or levy date, therefore, a receivable is recorded at this time, however, the actual amount paid to the governmental unit may not be collected until a later budget period, thus the revenue is recorded as deferred revenue and earned as collected.

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

E. BUDGETS AND ENCUMBRANCES

The District follows these procedures in establishing data for the budget and adopting the annual report:

1. The Treasurer and Chairman prepare a proposed budget and submit at the board meeting in November of the preceding year.
2. The budget is reviewed by the board and additions and or deletions are offered at the December meeting. The necessary action is taken to finalize budget data and the budget is adopted.
3. The budget is mailed to the parish government for inclusions in their records.
4. Budgetary amendments, as required by state statute are presented to the board for its approval.

F. ENCUMBRANCES

The district does not use encumbrance accounting.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. PREPAID ITEMS

The District uses the allocation method of recording prepaid expenses.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost.

J. COMPENSATED ABSENCES

The District does not have any paid employees; therefore, it does not have a formal leave policy.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

On October 3, 1992, the District successfully passed a proposal for a special ad valorem tax upon property owners of the district. The assessment authorizes the levy of and collection of a special ad valorem tax of ten mills for a period of ten (10) years, beginning with the year 1993, for the purpose of acquiring, constructing, maintaining and operating fire protection facilities and equipment including paying the cost of obtaining water for fire protection purposes and salaries of firemen, and all purposes incidental thereto.

On November 3, 1998, the District passed a proposal for the extension of the original proposition to impose the existing special tax of ten (10) mills in the newly added areas of the District. For the period covered by this financial statement, the millage was set at 9.85.

2001 Assessed value of taxable property	\$ 5,423,000
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9.85 mill tax (less pension deduction)	\$ 51,652
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3. CASH AND CASH EQUIVALENTS

At December 31, 2001, the District has cash and cash equivalents totaling \$3,848, as follows:

Interest bearing demand deposits	\$ 3,848
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WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2001, the District had \$5,897. in deposits (collected bank balances). These deposits were secured from risk by \$100,000. of the federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2001:

Class of receivable	Ad valorem Taxes
General Fund	\$ 51,652

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance		Balance	
	January 1, 2001	Additions	Deductions	December 31, 2001
Fire trucks	\$ 75,411	\$ 27,535	\$ -	\$ 102,946
Land	11,375	-	-	11,375
Buildings	82,348	5,040	-	87,388
Equipment	69,134	3,630	-	72,764
TOTAL	\$ 238,268	\$ 36,205	\$ -	\$ 274,473

Included in the additions to fire trucks is the first annual lease payment on the 1980 Kenworth pumper with firefighting and rescue equipment. This truck was financed through a municipal lease-purchase agreement the Government Capital Corporation. The purchase price of the truck and equipment was \$40,000.00. The lease agreement is payable in five annual installments of \$9,938 (including interest at 7.75%), beginning May 1, 2001. This is a non-appropriation lease, which allows the district to surrender the truck to the lessor in the event funds for the succeeding fiscal period cannot be obtained. Notification to the lessor must be made within 60 days prior to the first day of such fiscal period.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2001

6. LITIGATION AND CLAIMS

As of December 31, 2001, there were no litigation or claims against the District.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period ended December 31, 2001.

8. SUBSEQUENT EVENTS

The Board voted to call a special tax election for October 20, 2001 to authorize the levy of a special 10mill, 10year property tax. Funds to be use for acquiring, constructing, improving, maintaining, and operating facilities, and equipment for the fire district. The proposition passed and the Washington Parish Assessor's office is processing the necessary information in order to include the millage on their 2002 tax roll. The tax should generate approximately \$51,000.

9. FUND EQUITY

Fund equity has dramatically decreased over the past two years. Following is the two-year recap of the District's fund equity:

	GENERAL FUND
Fund Balance 12/31/99	\$ 46,356
Deficiency for year ended 12/31/00	(24,384)
Deficiency for year ended 12/31/01	(19,452)
Fund Balance 12/31/01	\$ 2,519

SUPPLEMENTARY INFORMATION

SCHEDULE I

**WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Vernado, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2001**

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

Board members were not paid compensation in any form.

See accompanying accountant's report

**ACCOUNTANT'S REPORT ON
AGREED UPON PROCEDURES**

WILLIAM R. DURDEN

Certified Public Accountant

620 11th AVENUE
FRANKLINTON, LOUISIANA 70438
(318) 923-4413
FAX (318) 923-4402

MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Washington Parish Fire Protection District #6
Vamado, LA

Gentlemen:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Washington Parish Fire Protection District #6, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the district's compliance with certain laws and regulations during the year ended December 31, 2001, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LAS-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year that required application of the Public Bid Law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list of immediate family members of board members, and their outside business interests. I scanned cash disbursement journals and the general ledger for any related party transactions, there were none that came to my attention. The fire district does not employ any compensated firefighters or other personnel at this time, thus there were no payroll records to review.

3. Obtain from management a listing of all employees paid during the period under examination.

This procedure was not performed due to the lack of compensated employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in procedure (2) as immediate family members.

This procedure was not performed due to the lack of compensated employees.

Budgeting

5. Obtain a copy of the legally adopted original budget and all amendments.

Management provided me with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held in December 2000. The District amended its original budget at its December 2001 meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the original budget to actual revenues and expenditures. All revenue items were not included in the budget; however total revenue exceeded budgeted revenue by 17%. There were significant unfavorable variances between actual and budgeted expenditures on several line items:

Supplies	(\$2,689.) or 763%
Advertising (election)	(711.) or 100%
Office supplies	(259.) or 9%

Proper expenditure classification would have presented the board with proper line item expenditures, which they could have properly amended.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and trace payments to supporting documentation as to proper amount and payee:

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account:

Of the six payments I examined, three were coded to the incorrect general ledger account. The proper fund was expended..

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting the six selected disbursements indicates proper approval to purchase from the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1-12 (the open meetings law).

Management posted a meeting notice and proposed agenda on the firehouse, where the meeting was to be held, 48 hours prior to each meeting for the year ended December 31, 2001, as required by the open meetings law. For special meetings, notice was posted on the firehouse and advertised in the parish journal, at least 48 hours prior to the special meeting.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

I inspected copies of all bank deposits for the period under examination and did not observe any deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I scanned cash disbursement records and minutes for evidence of any payments which may constitute bonuses, advances, or gifts to volunteer firemen, none were noted. The District does not employ any compensated fire fighters.

Prior Comments and Recommendations

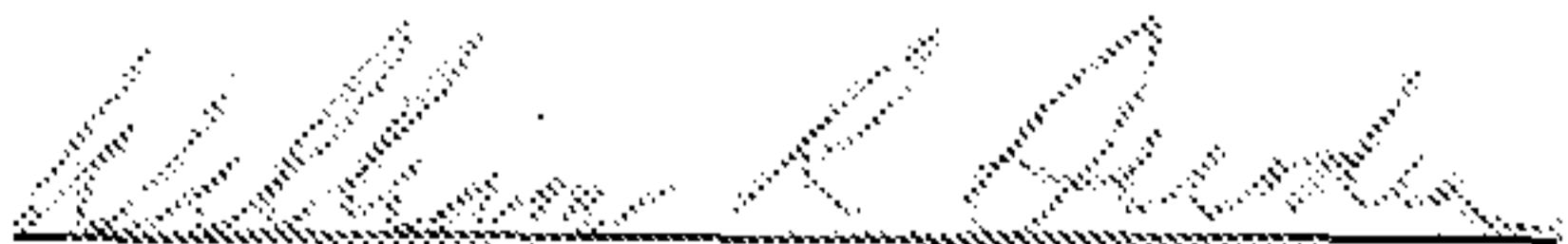
12. My procedures will include a review of any prior year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

Delinquency of Report

The report for the year ended December 31, 2001 was also filed late. After numerous phone calls failed to produce the District's financial records, I sent a letter dated June 27, 2002, which also failed to produce any financial information. I received the financial records on July 18th, after the District was contacted by the District Attorney's office. This resulted in the preparation of the annual compilation and attestation report not being timely filed. The current board states that they will appoint a board member to be responsible for forwarding the financial information to the CPA on a quarterly basis. The board will require a signed receipt from the CPA office be presented at its first regular meeting following the end of each calendar quarter. The board will also require that the fourth quarter records be submitted to the CPA office no later than January 31st.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Washington Parish Fire Protection District No. 6, the Legislative Auditor, State of Louisiana and the Washington Parish Government and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



William R. Durden
Certified Public Accountant

September 4, 2002

MANAGEMENT'S REPRESENTATIONS

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6
WASHINGTON PARISH GOVERNMENT

Summary of Prior Year Findings
For the year ended December 31, 2001

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken Yes, No, Partially</u>	<u>Planned Corrective Action/Partial Corrective Action Takers</u>
Section 1 - Independent Accountant's Report on Applying Agreed-Upon Procedures:				
2000 - 1	2000	Budget incomplete presentation and amendment was required.	Partially	The 2001 budget contained revenue and expenditures thus, the board was presented with a completed budget. The board will review its budget/actual revenue and expenditures and amend any line-item where actual exceeds budget by more than 5%, at year end.
2000 - 2	2000	Annual report - delinquent	no	The board will appoint a member to be responsible for forwarding the financial information to the CPA's office on a quarterly basis, and will request a written, dated receipt from the CPA office. The board will expect the responsible member to provide the CPA with the last quarter's financial data no later than January 31, of the following year.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6
WASHINGTON PARISH GOVERNMENT

Corrective Action Plan for Current Prior Year Findings
For the Year Ended December 31, 2001

<u>Fiscal Year</u>	<u>Ref. No.</u>	<u>Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u> Yes, No, Partially	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section 1 - Independent Accountant's Report on Applying Agreed-Upon Procedures:					
2001 - 1	2000	Budget not properly amended. Actual revenue exceeded budget by 17% Several actual expenditure line items exceeded budget by more than 5%.	no	On a quarterly basis, beginning with the 3rd qtr of 2002, the board will review its budget/actual revenue and expenditures and amend any line item where actual exceeds budget by more than 5%, at year end.	
2001 - 2	2000	Annual report - delinquent	no	The board will appoint a member to be responsible for forwarding the financial information to the CPA's office on a quarterly basis, and will request a written, dated receipt from the CPA office. The board will expect the responsible member to provide the CPA with the last quarter's financial data no later than January 31, of the following year.	

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

**FROM: Washington Parish Fire Protection District # 6
Varnado, Louisiana**

TO: DURDEN AND ALONZO, CPAS

In connection with your compilation of our financial statements as of December 31, 2001, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 12/31/01 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<i>Kathy Barnes</i>	Secretary	<u>12/17/01</u>	Date
<i>Kathy Barnes</i>	Treasurer	<u>12/17/01</u>	Date
<i>Leanne Dennis</i>	President	<u>12/17/01</u>	Date

[This form is an unaudited informational document prepared by management of the audited agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form OMB-0057 may be used as a substitute for this form. Date Submitted <u>9/16/02</u>		RETURN to: Legislative Auditor Attn: Engagement Processing Post Office Box 94087 Baton Rouge, Louisiana 70804-0887
1. Fiscal Year Ending Date For This Submission: <u>12/31/01</u>		2. Type of Report: <input type="checkbox"/> Single Audit <input type="checkbox"/> GAO Audit Standards Audit <input checked="" type="checkbox"/> Comptroller <input type="checkbox"/> Comptroller/Attestation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other
3. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other <input type="checkbox"/>		
4. AUDITEE INFORMATION		5. AUDITOR INFORMATION
Auditee Name <u>Washington Parish Fire District</u> Street Address (Number and Street) <u>P.O. Box 010</u>	Firm Name <u>William B. Durden CPA, LLC</u>	
Mailing Address (PO No.) <u></u>	Mailing Address (PO No.) <u></u>	
City State Zip <u>Angie</u> <u>LA</u> <u>70426</u>	City State Zip <u>Erlinton</u> <u>LA</u> <u>70426</u>	
Auditee Contact Name Title <u></u> <u></u>	c. Auditor Contact Name Title <u>William B. Durden</u> <u>CPA</u>	
Telephone Fax <u>(985) 632-3343</u> <u></u>	Telephone Fax <u>(985) 239-4413</u> <u>(985) 835-4402</u>	
Comments: Units included within the report and for which no separate report will be issued.		
If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form. <input type="checkbox"/>		
6. FINANCIAL STATEMENTS		
a. Type of audit report on financial statements. <input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Unqualified Opinion <input type="checkbox"/> Qualified Opinion <input type="checkbox"/> Adverse Opinion <input type="checkbox"/> Disclaimer of Opinion		
b. Is a 'going concern' explanatory paragraph included in the audit report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
c. Do any of the funds have deficit fund balances? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
d. Is there a related party footnote? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. INTERNAL CONTROL		
Do the comments on internal control include: <input type="checkbox"/> material weaknesses <input type="checkbox"/> reportable conditions <input type="checkbox"/> not applicable		
8. COMPLIANCE		
Do the comments on compliance include: <input type="checkbox"/> illegal acts <input type="checkbox"/> fraud/financial acts <input type="checkbox"/> not applicable		
9. MANAGEMENT LETTER (Findings Caption and No.)		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
\$ Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Do any findings address negotiation, ethics violations or related party transactions? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Do any findings address violation of bond indenture covenants? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS (Finding/Comment Caption and No.)		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		

AUDITEE SIGNATURE

Jeffrey L. Dugay Date 9/16/02